

**SONOMA COUNTY SANITATION DISTRICTS
ENTERPRISE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 2000**

Assets

Current assets:

Cash and investments	\$ 13,634,612
Receivables:	
Accounts	52,365
Interest and other	<u>847,577</u>
Total current assets	<u>14,534,554</u>

Restricted assets:

Cash - customer deposits	943,943
Cash - general obligation bond fund	315,722
Cash - revenue bond fund	347,724
Cash - revenue bond reserve fund	121,250
Cash with fiscal agent	<u>12,720,163</u>
Total restricted assets	<u>14,448,802</u>

Other assets:

Debt issuance costs	<u>371,429</u>
---------------------	----------------

Fixed assets:

Land and land rights	3,645,834
Buildings and improvements	91,310,164
Machinery and equipment	224,622
Accumulated depreciation	(30,559,639)
Construction in progress	<u>12,833,561</u>
Fixed assets (net of accumulated depreciation)	<u>77,454,542</u>

Total assets	<u>\$ 106,809,327</u>
--------------	-----------------------

(Continued)

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY SANITATION DISTRICTS
ENTERPRISE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 2000
(Continued)

Liabilities and Equity

Current liabilities:

Accounts payable and accrued expenses	\$ 2,235,841
Interest payable	28,245
Due to other governments	219,457
Capital leases payable	<u>48,301</u>
Total current liabilities	<u>2,531,844</u>

Current liabilities payable from restricted assets:

Customer deposits payable	943,943
Interest payable	441,912
General obligation bonds payable	1,000
Revenue bonds payable	<u>545,000</u>
Total current liabilities payable from restricted assets	<u>1,931,855</u>

Long-term liabilities:

Advances from other governments	2,110,457
General obligation bonds payable	2,202,000
Revenue bonds payable	21,463,263
Capital leases payable	1,255,299
Interest payable	<u>24,032</u>
Total long-term liabilities	<u>27,055,051</u>

Total liabilities

31,518,750

Equity:

Contributed capital	<u>56,811,074</u>
---------------------	-------------------

Retained earnings:

Reserved for debt service	256,252
Unreserved	<u>18,223,251</u>

Total retained earnings

18,479,503

Total equity

75,290,577

Total liabilities and equity

\$ 106,809,327

The notes to the financial statements are an integral part of this statement.